IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
Income Tax Application No.29 of 2001

The Commissioner of Income Tax,
Mumbai City I. .. .. Applicant
v/s.
Indian Express Newspapers
(Bom) Pvt. Ltd. .. Respondent

Mr.Parag Vyas for applicant.
Mr.P.J.Pardiwalla with Mr.Vinayak Shety i/by
Poorvi Kamani for respondent.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 21st November 2005

P.C. :

1. Heard Mr.Vyas for the applicant. Mr.Pardiwalla appears for the respondent.

2. Mr.Pardiwalla has drawn our attention to the order passed by the Income Tax Appellate Tribunal wherefrom the present Application is filed. The issue before the Tribunal was with respect to disallowance of damages for delayed payment of provident fund and contribution to E.S.I. As against that the issue which is sought to be raised is concerning the higher charges for the machinery and whether the same should be treated as income from other sources. It is a complete non-application of mind in filing the Application inasmuch as the issue sought to be

raised does not arise at all. Application is rejected.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)